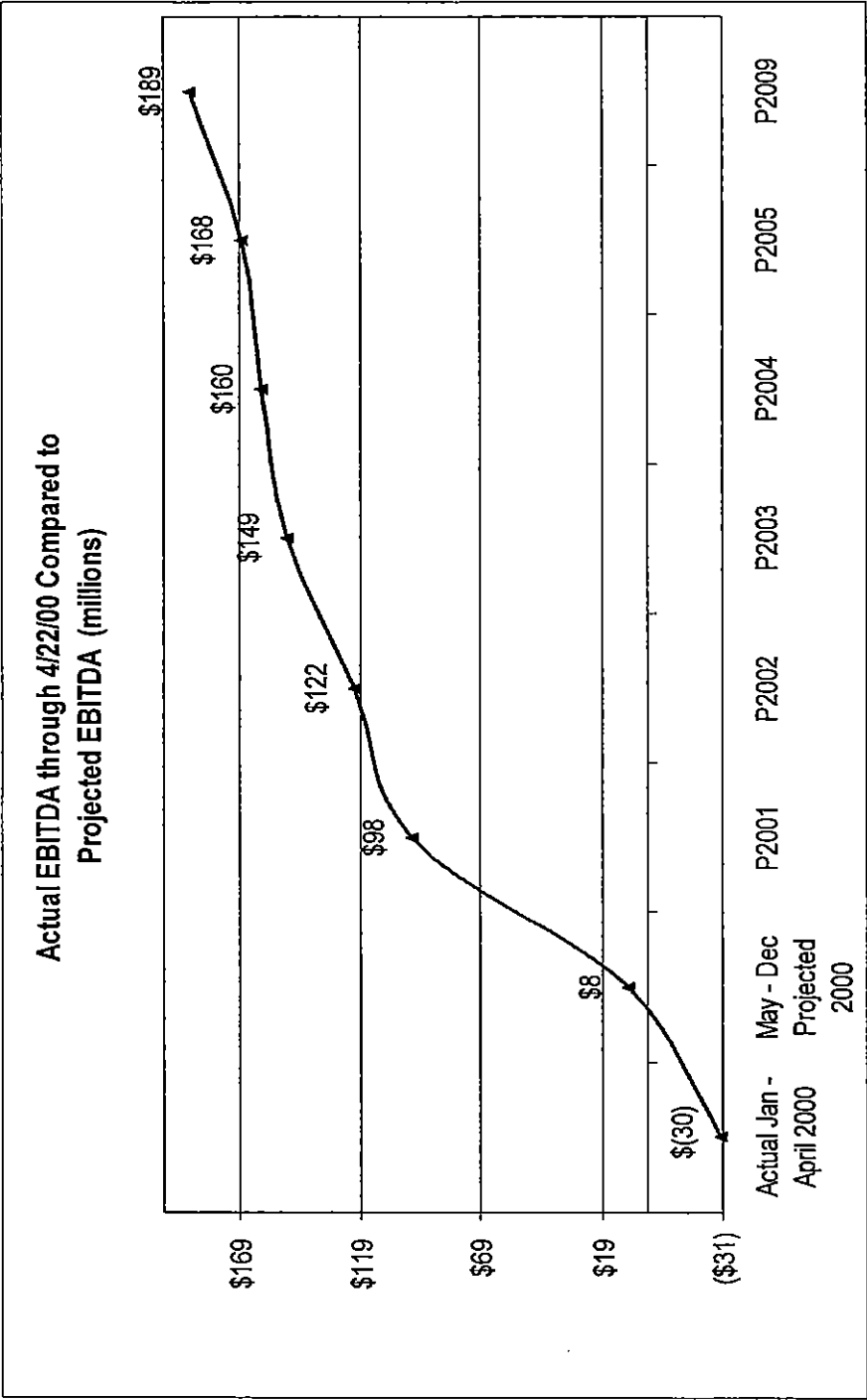


The degree of projected improvement was not realistic given the state of the industry and competitive position of the Debtor. This is further supported by the Debtor's inability to forecast accurately, constant downward revisions in projections and actual Vs projected results.



The above projections were relied upon by Duff in reaching their value conclusion for the Discounted Cash Flow and Comparable Company methods

Source: Duff Report except Actual Jan - April 2000 which is per internal financials statements (see exhibit 22).

The degree of improvement projected by the Debtor and replied upon by Duff is not realistic.

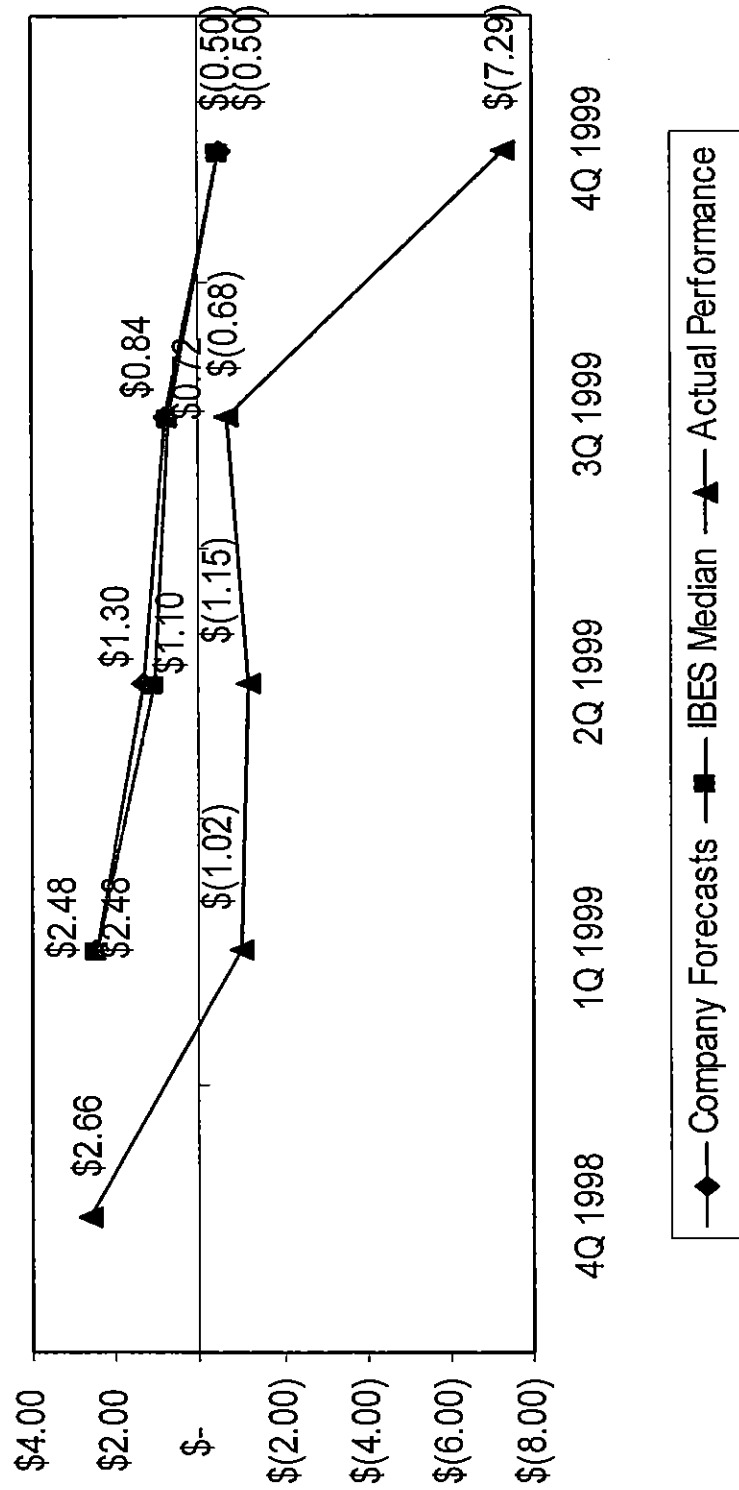
Debtor Business	Period Measured	EBITDA Loss Actual	EBITDA May – Dec '00 Projected	Projected Dollar Improvement	Projected Percent Improvement
All	Fiscal 1999	(\$460.0)	\$8.0	\$468.0	5,850%
All – excluding \$77M gain on sale of distribution business	Fiscal 2000 through April	(\$107.0)	\$8.0	\$115.0	1,438%
Service Business – plus corporate overhead \$15.2 M (a)	Fiscal 2000 through April	(\$44.3)	\$8.0	\$52.3	654%
All	Fiscal 2000 through April	(\$30.0)	\$8.0	\$38.0	475%
Services Business – without corporate overhead	Fiscal 2000 through April	(\$29.1)	\$8.0	\$37.1	464%

No reasonable evidence exists supporting the Debtor's ability to stem the sales and gross margin decline.

Source: (a) 1999 actual per Duff Report A-3, All other actual results per exhibit 22 except Service Business with corporate overhead which is calculated as Service Business loss of \$29.1 million plus corporate overhead of \$15.2 million. The \$15.2 million represents the lowest month in 2000 of \$3.8M (per exhibit 26) multiplied by four months. Projections per Duff Report.

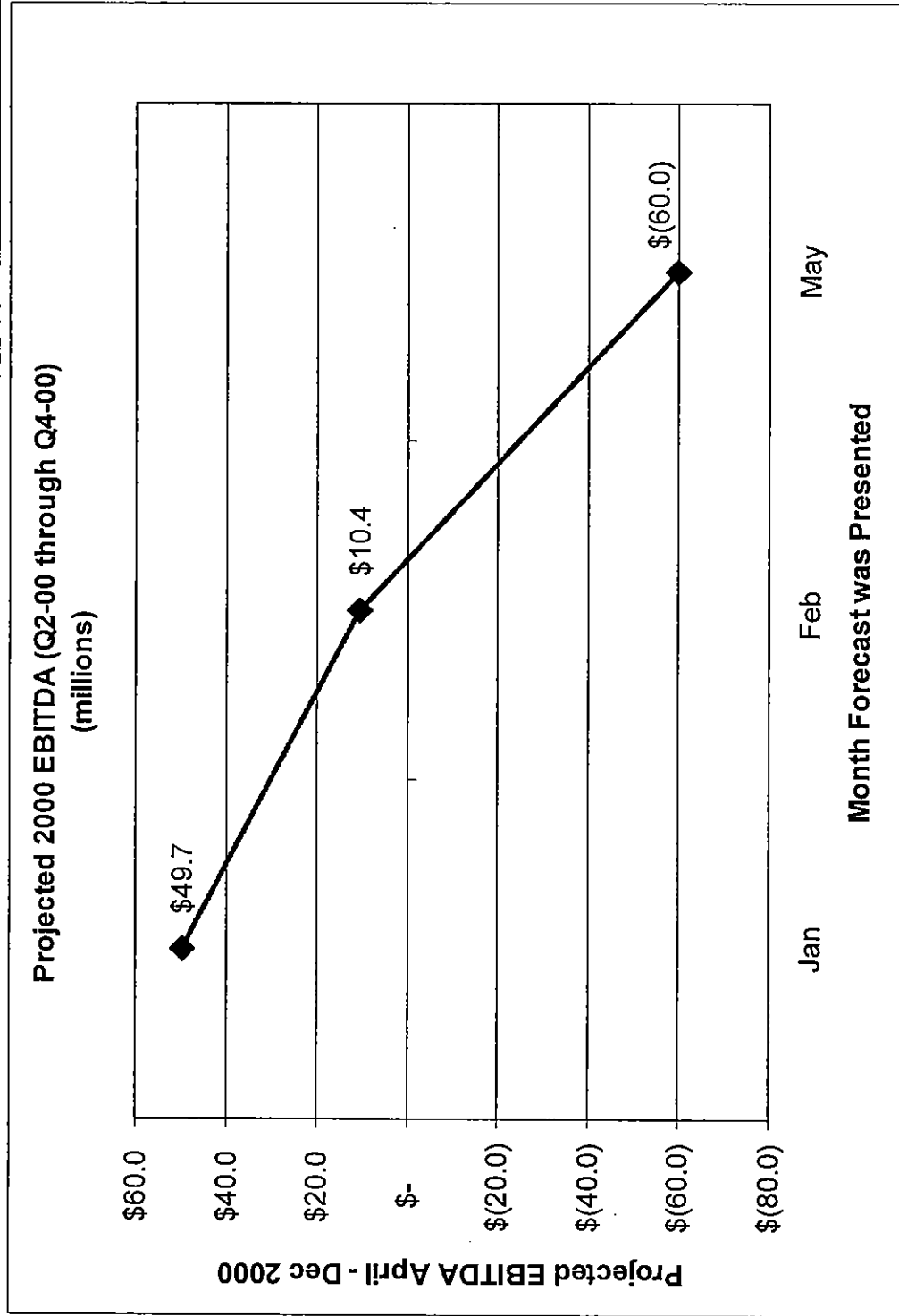
Despite continued downward revisions in projections, the Debtor could not achieve projections.

**1999 EPS Estimates to Actual
(12 Month Rolling Four Quarters)**



Source: Company forecast and IBES Median per 016365. Actual per Debtor internal and public financial statements.

Downward revisions of projections continued into 2000 where at least three unique projections were published each one lower than the previous version by a large margin.



Source: Jan = Goldman Sachs 01635; Feb = HL00133 and DE00235 and May BSG 0054